

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT NAGPUR
APPELLATE SIDE CIVIL JURISDICTION**

INCOME TAX APPEAL NO. 42 OF 2025

**In
STAMP NO. OF**

Pr. Commissioner Of Income Tax -1, NagpurPETITIONER

V/S

Biharilal Sadharam ChhabriyaRESPONDENT

Mr. ANAND PARCHURE, ADV. FOR APPELLANT

Mr. ABHAY N. AGRAWAL, ADV. FOR RESPDT.

**CORAM : HON'BLE SHRI JUSTICE ANIL L. PANSARE
&
HON'BLE JUSTICE NIVEDITA PRAKASH
MEHTA, JJ**

DATE : 6th March, 2026

P.C. :

STAND OVER TO 27/03/2026.

(FOR REGISTRAR JUDICIAL)